

Resolution for improvements.

Description of improvements.

Apportionment of cost.

Sewer and water connection.

Character and type of construction.
Material.

Apportionment of assessment.

Basis of apportionment.

No lands exempt.

Proviso: resolution to specify assessment.

Ascertainment of cost.

Interest included.

Assessment rolls.

SEC. 3. Upon determining to make any local improvements, the board of aldermen shall pass a resolution to that effect, which resolution shall be published. Such resolution shall designate by general description the improvements to be made and the street or streets, or parts thereof, whereon the work is to be effected, and the proportion of the cost thereof to be assessed upon abutting property, and the terms and manner of payment. If the resolution shall provide for a street or side-walk improvement, it may, but need not, direct that the owners of property abutting on the improvement shall connect their several premises with water mains, and sewer pipes located in the street adjacent to their several premises in the manner prescribed in such resolution, and that unless such owners shall cause such connection to be made on or before a day specified in such resolution, the board of aldermen will cause the same to be made.

SEC. 4. The board of aldermen shall have power to determine the character and type of construction and of material to be used in making local improvements, and whether the work shall be done by the forces of the municipality or by contract.

SEC. 5. That one-half of the total cost of sidewalk improvements made by the municipality shall be specially assessed upon the lots and parcels of land abutting directly on the improvements, according to the extent of their respective frontages thereon, by an equal rate per foot of such frontage, and the remainder of such cost shall be borne by the municipality at large. No lands in the municipality shall be exempt from local assessment. That one-fourth of the total cost of any street improvement made by the municipality shall be assessed upon the lots and parcels of land abutting on each side of said street improvements according to the extent of their respective frontages thereon: *Provided*, the board of aldermen shall, by resolution, at the time of authorizing said improvements, specify and state that the adjacent lots and parcels of land shall be assessed with one-fourth of such cost, and if said board shall not, at said time, so declare, then the municipality shall bear all the expense of said street improvement.

SEC. 6. Upon the completion of any local improvement the board of aldermen shall compute and ascertain the total cost thereof. In the total cost shall be included the interest paid, or to be paid, on notes or certificates of indebtedness issued by the municipality to pay the expenses of such improvement pursuant to this act incident to the improvement and the assessment therefor. The board of aldermen must thereupon make an assessment of said total cost pursuant to the provisions of this act, and for that purpose must make out an assessment roll in which must be entered the names of the persons assessed as far as they can ascertain the same, and the amount assessed against them respectively, with a brief description of the lots or parcels